

## ABSTRACT

An accounting system structured from a biller accounting device 100 connected to a database DB1 and a billee accounting device 200. Biller accounting device 100  
5 sequentially receives input of billing data, some of which may be for appropriation in consolidated accounting, enters received billing data in database DB1, extracts any billing data not for appropriation from received billing data, outputs extracted billing data to billee accounting device  
10 200, and excludes specified billing data entered in database DB1 from being appropriated. Billee accounting device 200 receives outputted billing data and notifies biller accounting device 100 of the receipt, and biller accounting device 100 excludes, as the specified billing data, billing  
15 data whose receipt is notified.